

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Wes-Del Community Schools (1885)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$0	\$5,989	n/a	n/a
	11100 Elementary	\$970,830	\$934,955	\$946,162	-3%	1%
	11200 Middle/Junior High	\$435,002	\$0	\$0	-100%	n/a
	11300 High School	\$851,365	\$1,426,782	\$1,391,728	63%	-2%
	11350 Honors Diploma Award	\$0	\$0	\$0	n/a	n/a
	11450 Consumer and Homemaking	\$34,322	\$51,043	\$50,992	49%	0%
	11470 Business Education	\$39	\$0	\$0	-100%	n/a
	11590 Other Vocational Education Programs	\$0	\$13	\$0	n/a	-100%
	12100 Gifted and Talented	\$7,807	\$13,033	\$11,922	53%	-9%
	12350 Homebound	\$0	\$0	\$2,138	n/a	n/a
	12510 Communication Disorder	\$25,598	\$42,386	\$51,327	101%	21%
	12520 Compensatory	\$2,259	\$0	\$0	-100%	n/a
	12610 Learning Disability - Full Time	\$0	\$165,262	\$160,123	n/a	-3%
	12620 Learning Disability - All Others	\$9,675	\$0	\$0	-100%	n/a
	12710 Equal Opportunity At Risk	\$20,900	\$0	\$0	-100%	n/a
	12810 Special Education Preschool	\$8,684	\$0	\$0	-100%	n/a
	12900 Other Special Programs	\$0	\$547	\$267	n/a	-51%
	14100 Elementary	\$6,582	\$11,678	\$17,722	169%	52%
	14300 High School	\$13,073	\$14,609	\$8,018	-39%	-45%
	16100 Remediation Testing	\$10,075	\$60	\$0	-100%	-100%
	16200 Preventive Remediation	\$15,686	\$73,090	\$72,942	365%	0%
	22220 School Library	\$109,280	\$81,811	\$82,456	-25%	1%
	22230 Audiovisual	\$14,702	\$9,311	\$11,185	-24%	20%
	22290 Other Education Media Services	\$2,329	\$14,543	\$12,429	434%	-15%
	24100 Office of the Principal Services	\$291,039	\$359,822	\$355,034	22%	-1%
	25820 Textbooks and Repairs	\$68,264	\$92,193	\$68,914	1%	-25%
	25860 Textbooks and Workbooks	\$0	\$0	\$6,430	n/a	n/a
	25870 Materials and Supplies	\$0	\$432	\$628	n/a	46%
	25890 Other Textbook Resale Services	-\$658	\$0	\$0	n/a	n/a
	26497 Teachers Retirement Fund	\$113,685	\$214,620	\$257,173	126%	20%
	41100 Transfer Tuition	\$115,852	\$5,595	\$8,055	-93%	44%
	41300 Area Vocational Schools	\$36,645	\$55,627	\$175,629	379%	216%
	41400 Joint Services and Supply	\$0	\$278,376	\$175,805	n/a	-37%
	41600 Joint Services and Supply - Other	\$0	\$0	\$0	n/a	n/a
	41900 Other	-\$13,036	\$0	\$450	n/a	n/a
Student Academic Achievement Total		\$3,149,999	\$3,845,787	\$3,873,516	23%	1%
Student Instructional Support						
	21220 Counseling Services	\$84,438	\$114,553	\$110,122	30%	-4%

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	21340 Nurse Services	\$30,576	\$40,038	\$40,145	31%	0%
	21390 Other Health Services	\$839	\$109	\$0	-100%	-100%
	21420 Psychological Testing	\$4,433	\$35,442	\$34,374	> 500%	-3%
	21790 Other Student Services	\$0	\$1,074	\$1,102	n/a	3%
	22110 Service Area Direction	\$48,506	\$20,530	\$18,666	-62%	-9%
	22120 Instruction & Curriculum Development	\$1,469	\$51,492	\$47,339	> 500%	-8%
	22130 Instructional Staff Training Services	\$0	\$11,572	\$12,939	n/a	12%
	22190 Instructional Staff Training Services - Other	\$0	\$5,550	\$1,938	n/a	-65%
	23120 Service Area Assistants	\$77,060	\$86,475	\$100,391	30%	16%
	23210 Office of the Superintendent	\$92,900	\$105,216	\$108,417	17%	3%
	23220 Community Relations	\$0	\$804	\$0	n/a	-100%
	24900 Other Support Services - School Admin.	\$0	\$135	\$917	n/a	> 500%
	26700 Technology Coordinator	\$24,681	\$53,554	\$26,384	7%	-51%
	26710 Technology Support and Maintenance	\$0	\$193,477	\$244,480	n/a	26%
Student Instructional Support Total		\$364,901	\$720,020	\$747,216	105%	4%
Overhead and Operational						
	23150 Legal Services	\$0	\$7,649	\$22,297	n/a	191%
	23160 Promotion Expenses	\$3,189	\$4,166	\$3,902	22%	-6%
	23230 Staff Relations and Negotiations	\$3,890	\$205	\$779	-80%	281%
	25230 Receiving and Disbursing Funds	\$0	\$6,361	\$0	n/a	-100%
	25291 Refund of Revenue	\$9,583	\$19,528	\$26,459	176%	35%
	25293 Printed Forms	\$3,390	\$7,480	\$8,055	138%	8%
	25295 Bank Service Charge	\$0	\$0	\$0	n/a	n/a
	25299 Other	\$0	\$31,826	\$111	n/a	-100%
	25360 Rent of Buildings & Equipment	\$0	\$44,822	\$76,382	n/a	70%
	25420 Maintenance of Buildings	\$399,364	\$560,484	\$576,741	44%	3%
	25430 Maintenance of Grounds	\$91,722	\$10,991	\$9,619	-90%	-12%
	25440 Maintenance of Equipment	\$10,387	\$29,997	\$16,055	55%	-46%
	25450 Vehicle Maintenance (other than buses)	\$163	\$0	\$0	-100%	n/a
	25460 Security Services	\$18,360	\$268	\$438	-98%	64%
	25470 Insurance (other than buses)	\$82,893	\$47,630	\$21,025	-75%	-56%
	25510 Service Area Direction	\$0	\$16,080	\$0	n/a	-100%
	25520 Vehicle Operation	\$108,672	\$205,960	\$213,566	97%	4%
	25530 Monitoring Services	\$0	\$3,111	\$1,203	n/a	-61%
	25540 Vehicle Servicing and Maintenance	\$52,955	\$98,873	\$82,419	56%	-17%
	25550 Purchase of School Buses	\$108,161	\$144,997	\$139,990	29%	-3%
	25560 Insurance on Buses	\$0	\$17,160	\$10,852	n/a	-37%
	25580 Contracted Transportation Services	\$74,148	\$6,748	\$6,444	-91%	-5%
	25590 Other Pupil Transportation Services	\$12	\$13,513	\$4,299	> 500%	-68%

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	25591 Bus Driver Training	\$0	\$835	\$288	n/a	-66%
	25610 Service Area Direction	\$15,696	\$22,109	\$25,993	66%	18%
	25620 Food Preparation and Dispensing	\$92,548	\$115,342	\$122,659	33%	6%
	25630 Food Delivery	\$11,259	\$0	\$0	-100%	n/a
	25640 Food Purchases	\$158,351	\$152,586	\$179,501	13%	18%
	25690 Other Food Services	\$1,218	\$0	\$23	-98%	n/a
	25920 Ditch Assessments	\$143	\$143	\$15	-90%	-90%
	26495 Official Bonds	\$125	\$0	\$0	-100%	n/a
	26499 Other	\$0	\$0	\$41,348	n/a	n/a
	31000 Direction of Community Services	\$1,626	\$2,723	\$252	-85%	-91%
	32000 Community Recreation	\$7,232	\$473	\$942	-87%	99%
	34000 Athletic Coaches	\$27,085	\$34,085	\$31,465	16%	-8%
	52200 Temporary Loans, INTEREST ON DEBT	\$0	\$4,768	\$4,344	n/a	-9%
Overhead and Operational Total		\$1,282,173	\$1,610,913	\$1,627,465	27%	1%
Nonoperational						
	25320 Land Acquisition and Development	\$37,380	\$0	\$0	-100%	n/a
	25330 Professional Services	\$8,518	\$5,264	\$5,000	-41%	-5%
	25340 Educational Specifications Development	\$7,663	\$0	\$0	-100%	n/a
	25350 Building Acquisition/Construction/Improvement	\$275,819	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$0	\$41,506	\$121,715	n/a	193%
	25352 Energy Savings Contracts	\$0	\$99,323	\$99,323	n/a	0%
	25380 Purchase of Mobile or Fixed Equipment	\$0	\$33,486	\$6,137	n/a	-82%
	25390 Other Facilities Acquisition & Construction	\$4,492	\$19,023	\$0	-100%	-100%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$40,000	\$80,000	n/a	100%
	51500 Bond Anticipation Loans, PRINCIPAL OF DEBT	\$0	\$1,103,692	\$600,000	n/a	-46%
	52100 Bonds, INTEREST ON DEBT	\$0	\$11,149	\$20,768	n/a	86%
	52500 Bond Anticipation Loans, INTEREST ON DEBT	\$0	\$11,741	\$0	n/a	-100%
	53100 Buildings, LEASE RENTAL	\$186,323	\$598,000	\$602,000	223%	1%
	53200 Equipment, LEASE RENTAL	\$58,324	\$0	\$0	-100%	n/a
	53300 School Buses, LEASE RENTAL	\$0	\$0	\$0	n/a	n/a
Nonoperational Total		\$578,520	\$1,963,184	\$1,534,942	165%	-22%
prorated						
	26491 PERF	\$62,937	\$44,799	\$51,177	-19%	14%
	26492 Social Security	\$250,049	\$319,690	\$306,206	22%	-4%
	26493 Workmen's Compensation	\$0	\$34,415	\$22,469	n/a	-35%
	26494 Group Insurance	\$95,581	\$401,545	\$387,887	306%	-3%
	26496 Unemployment Compensation	\$1,403	\$1,022	\$75	-95%	-93%
	26498 Severance/Early Retirement Pay	\$51,920	\$78,159	\$30,476	-41%	-61%

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prorated Total		\$461,890	\$879,630	\$798,291	73%	-9%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$3,506,189	\$4,496,276	\$4,461,344	27%	-1%	60.1%	49.9%	52.0%
Student Instructional Support	\$403,346	\$810,354	\$823,959	104%	2%	6.9%	9.0%	9.6%
Overhead and Operational Nonoperational	\$1,349,429	\$1,749,720	\$1,761,185	31%	1%	23.1%	19.4%	20.5%
Nonoperational	\$578,520	\$1,963,184	\$1,534,942	165%	-22%	9.9%	21.8%	17.9%
Grand Total	\$5,837,483	\$9,019,534	\$8,581,430	47%	-5%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	67.0%	58.8%	61.6%